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**From:**

**Sent:** Mon 7/14/2008 9:35 AM

**To:**

**Cc:**

**Subject:** FW: Restricted Consent Language

[REDACTED]. But the language in question will have the requested effect of limiting assessments to the R&E Credit issue.

Partnerships don't file claims for refund since they are not taxpayers. The extension of the statute will allow the corporate taxpayer to file a claim for refund for any such credits flowing from a partnership under section 6227(b) since the agreement does not specifically prevent this.

ATTACHMENT [Redacted]